

Order of the Kittitas County
Board of Equalization

Property Owner: Robin Ladue
Parcel Number(s): 953128
Assessment Year: 2019 Petition Number: BE-190195
Date(s) of Hearing: 1-11-21

Having considered the evidence presented by the parties in this appeal, the Board hereby:

sustains overrules the determination of the assessor.

Assessor's True and Fair Value

<input checked="" type="checkbox"/> Land	\$	<u>91,600</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>470,980</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>562,580</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>91,600</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>470,980</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>562,580</u>

This decision is based on our finding that:

The issue before the Board is the assessed value of market land/improvements.

A hearing was held January 11th, 2021. Those present: Chair Ann Shaw, Vice Chair-Jessica Hutchinson, Josh Cox, Clerk, Taylor Crouch, Appraiser Dana Glenn, Appellant Robin Ladue.

The Appellant Robin Ladue stated the County has increased the value \$4,000/month in the past year. Her property has had an increase of 21% in the past 2 years. She stated that no improvements have been made since 2014. When the Appraiser went to assess this parcel, he did not fully walk around the property. She stated that the car-port is not that, it is a pole barn structure with a metal roof, and is not connected to the residence at all. This is one of the most expensive properties on the street, with smaller acreage and lower grade improvements.

Appraiser Dana Glenn stated this property is located by Upper Peoh Point Rd, it is 3,000sq/ft with a finished day light basement. The home was built in 2004 on 4.21 acres. Model shows assessment levels are at 87%. Shows that depreciation was taken into consideration, showed in the ratio. The Appellant and Appraiser worked out the livable sq/ft in the home.

The Board of Equalization has determined that the assessor's value be upheld. The facts presented by the Assessor support the stated value. The Board does recognize that properties located under or near the powerline are more difficult to sell however they do sell, as evidenced by the assessor's comparable sales. The Board voted 3-0 to uphold the assessor's value.

Dated this 4th day of February, (year) 2021



Chairperson's Signature



Clerk's Signature

NOTICE

This order can be appealed to the State Board of Tax Appeals by filing a formal or informal appeal with them at PO Box 40915, Olympia, WA 98504-0915 or at their website at bta.state.wa.us/appeal/forms.htm within thirty days of the date of mailing of this order. The appeal forms are available from either your county assessor or the State Board of Tax Appeals.

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